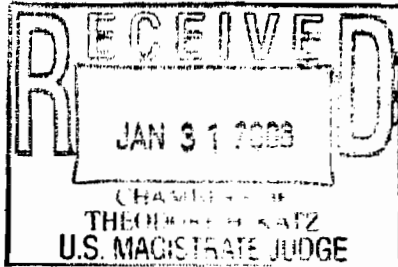


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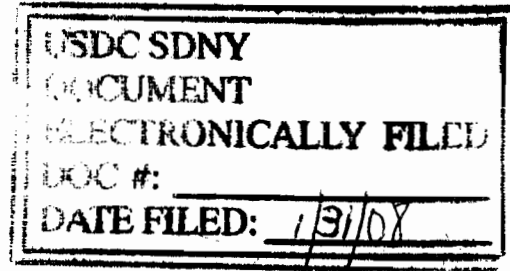
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January 30, 2008

BY HAND

The Honorable Theodore H. Katz
United States Magistrate Judge
United States District Court for the
Southern District of New York
United States Courthouse
500 Pearl Street
New York, NY 10007-1581



Re: ***JA Apparel Corp. v. Joseph Abboud***
07 CIV 7787 (THK)

Dear Judge Katz:

Pursuant to my telephone conversation with Your Honor's law clerk this morning, enclosed for *in camera* review please find the JA Apparel Corp. ("JA Apparel") Board of Directors presentation that has been the subject of correspondence with the Court. I have enclosed the entirety of the 175-page board presentation, most of which has been produced to defendants and not recalled. We have produced to defendants and not withdrawn all of the pages before and after the 18-page section that begins on presentation page 11. The four pages beginning on page 11 are the withheld pages that I described in my letter to the Court of January 28, 2008. We have also produced the next two pages (presentation pages 15 and 16) to defendants. Pages 17-28 constitute the Cowan Liebowitz memorandum. As the Court can see, among the pages we did produce was the very type of business strategy defendants assert we improperly withheld, specifically pages 8 to 10.

To aid in the Court's reading of the four pages at issue, the reference on presentation page 13 to Phil Geraci is to my partner, who has been principal outside counsel to JA Apparel since it was acquired by its current owner in March 2004. The reference on that

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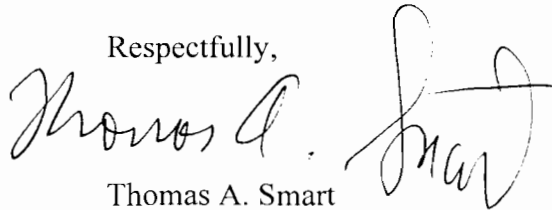
Hon. Theodore H. Katz

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January 30, 2008

page to Ted Dinsmoor and on page 14 to "Ted" is to Mr. Abboud's personal and company counsel, Theodore Dinsmoor.

Respectfully,



Thomas A. Smart

TAS/pma
Enclosure

cc: Louis S. Ederer, Esq. (Without Enclosure)
Phillip A. Geraci, Esq.

*Having reviewed the withheld material
in camera, the Court concludes that it
was appropriately withheld on the basis of
the attorney-client privilege.*

1/31/08

SO ORDERED



THEODORE H. KATZ
UNITED STATES MAGISTRATE JUDGE